

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT
Southern District Of New York

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Goldman Sachs Lending Partners LLC

Name of Transferee

Attestor Value Master Fund LP

Name of Transferor

Name and Address where notices to transferee
should be sent:

Goldman Sachs Lending Partners LLC
c/o Goldman, Sachs & Co.
30 Hudson Street, 5th Floor
Jersey City, NJ 07302
Attn: Michelle Latzoni
Fax: (646) 769-7700

Court Claim # (if known): 24270

Amount of Claim Transferred: \$1,842,884.85

Date Claim Filed: September 21, 2009

Debtor: Lehman Brothers Holdings Inc.

Phone: (212) 934-3921

Last Four Digits of Acct #: _____

Phone: _____

Last Four Digits of Acct. #: _____

Name and Address where transferee payments
should be sent (if different from above):

Phone: _____

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:  **Michelle Latzoni** Date: 5/10/13
Name of Transferee/Transferee's Agent **Authorized Signatory**

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EXHIBIT B1
EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

Attestor Value Master Fund LP, a Cayman Islands exempted company, located at PO Box 309, Ugland House, Grand Cayman, KYI-1104 Cayman Islands ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim Agreement dated as of the date hereof, does hereby certify that Seller has unconditionally and irrevocably sold, transferred and assigned to Goldman Sachs Lending Partners LLC its successors and assigns, with offices at 200 West Street, New York, New York 10282 ("Buyer"), all rights, title and interest in and to the claim of Seller against **Lehman Brothers Holdings Inc.** (Claim No.: 24270) in the amount of \$1,842,884.85 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (jointly administered) (JMP).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Evidence of Transfer of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned have duly executed this Evidence of Transfer
of Claim by their duly authorized representatives as of the 22nd day of March, 2013.

ATTESTOR VALUE MASTER FUND LP

Acting by:

ATTESTOR CAPITAL LLP

By: 

Name:

Title:

GOLDMAN SACHS LENDING PARTNERS LLC

By: _____

Name:

Title:

IN WITNESS WHEREOF, the undersigned have duly executed this Evidence of Transfer of Claim by their duly authorized representatives as of the 22nd day of March, 2013.

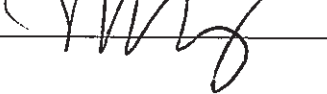
ATTESTOR VALUE MASTER FUND LP

Acting by:

ATTESTOR CAPITAL LLP

By: _____
Name:
Title:

GOLDMAN SACHS LENDING PARTNERS LLC

By: 
Name:
Title:

Michelle Latzoni
Authorized Signatory